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From:

Sent: Tuesday, December 29, 2009 9:53:23 AM

To:

Cc:

Subject: RE: FPAA

I agree. There is no statute of limitations for issuing an FPAA. But the period of limitations on assessment should be open for at least one partner tax year that is affected by the FPAA. The statute being open for a carryforward year of a partner is sufficient for this purpose as held by [Kligfeld v. Commissioner](#).